-

-

THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 22984 OF 2005

DATED: 26-10-2005

Between

Smt. Maddula Shesharatnam.

..... PETITIONER

And

The Deputy Commercial Tax Officer,

Amalaputam (F.A.C).

..... RESPONDENT

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

-

THE HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

AND

THE HON'BLE MR. JUSTICE S. ANANDA REDDY

WRIT PETITION NO. 22984 OF 2005

ORDER: (per Sri B. Sudershan Reddy, J)

The endorsement dated 02-06-2005 issued by the Commercial Tax Officer, Amalapuram is self-explanatory. The Commercial Tax Officer having perused the document produced by the petitioner and having referred to the admissions alleged to have been made by the petitioner herself came to the conclusion that the material available on record is not sufficient to hold the attached property to be a 'sthree dhana property'. It is a question of fact, which cannot be gone into by this Court in this summary proceedings under Article 226 of the Constitution of India. It is for that reason, we are not inclined to interfere with the Form – 4 demand prior to attachment of land, which is impugned in this writ petition.

However, it shall be open to the petitioner, if she is so interested to raise this dispute in a properly constituted civil proceeding or challenge the impugned demand notice before any higher authority, if there is such a remedy available under the provisions of the Andhra Pradesh Revenue Recovery Act, 1864, in which event the matter shall be decided on its own merits uninfluenced by the dismissal of this writ petition.

The Writ Petition is accordingly dismissed.

(B. Sudershan Reddy, J)

26..10..2005

(S. Ananda Reddy, J)

ks